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February 6, 2004

MAIL STOP PATENT APPLICATION

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Re:

Application of Kazumi NAITO and Shoji YABE

CAPACITOR AND PRODUCTION METHOD OF THE CAPACITOR

Assignee: SHOWA DENKO K.K.

Our Ref. Q74219

Dear Sir:

Attached hereto is the application identified above comprising twenty-five (25) sheets of the specification (Japanese Language), including the claims and abstract, a copy of the executed Assignment and PTO 1595 form, and a copy of the executed Declaration and Power of Attorney.

The Government filing fee is calculated as follows:

\$18.00 = Total claims \$.00 Independent claims \$.00 Base Fee \$770.00 TOTAL FILING FEE \$770.00

Recordation of Assignment TOTAL FEE

\$40.00 \$810.00

Checks for the statutory filing fee of \$770.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

Priority/Benefit is claimed from:

Country **Application No** Filing Date

Japan

2003-30766

February 7, 2003

U.S. Provisional

60/447,134

February 14, 2003

The priority document will be filed at a later date.

Respectfully submitted, SUGHRUE MION, PLLC

Attorneys for Applicant

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